



Department Source: Law
To: City Council
From: City Manager & Staff
Council Meeting Date: July 2, 2018
Re: Tax Collection Agreement with Boone County

Executive Summary

A council bill has been prepared that would authorize the City Manager to execute a tax collection agreement with Boone County and various County officials.

Discussion

The County has prepared a tax collection agreement that replaces a previous agreement entered into on July 9, 2009 as amended. The new agreement is advised because of the changes in the structure of the library district to form a consolidated district with the County. The former Columbia Library District levied its taxes through the City. The Columbia and Boone County Library District levies its taxes as a separate stand-alone taxing jurisdiction, so remittance of that tax levy has been removed from the agreement.

In addition, the Downtown Community Improvement District references were removed as they collect their own special assessments and the statutory references were updated.

Fiscal Impact

Short-Term Impact: No significant fiscal impact.
Long-Term Impact: No significant fiscal impact.

Strategic & Comprehensive Plan Impact

Strategic Plan Impacts:

Primary Impact: Primary, Secondary Impact: Secondary, Tertiary Impact: Tertiary

Comprehensive Plan Impacts:

Primary Impact: Primary, Secondary Impact: Secondary, Tertiary Impact: Tertiary

Legislative History

Date	Action
N/A	

Suggested Council Action

Passage of the ordinance.